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although the representations were made after the property had been delivered and during the adjustment of freight charges. The indictment was justified on the ground that underbilling is a form of securing preferences.

COVENANTS.—RESTRICTIONS ON LAND ACQUIRED BY ACCRETION.—Defendant company platted and sold lots, covenanting to keep free from all buildings a certain area bordering on the Atlantic Ocean. This area was enlarged by accretion and the defendant company was about to erect buildings on the added land. Plaintiffs, who were lot owners, sought an injunction to restrain the erection of these buildings. *Held*, that the restriction upon use of land fronting on navigable waters extended over lands afterwards acquired by accretion. *Bridgewater v. Ocean City Ass'n.* (N. J. Eq. 1915), 96 Atl. 905.

This particular question appears to be raised here for the first time. However, other questions fundamentally the same have been ruled upon. It has been held that land formed by accretion is subject to an outstanding lease upon the land to which the accretion adheres. See *Cobb v. Lavalle*, 89 Ill. 331; *Williams v. Baker*, 41 Md. 523. It has also been held that a widow is entitled to her dower in accretions. *Lombard v. Kinzie*, 73 Ill. 446. Accretions are held to be subject to an easement upon the land to which the accretion is made. *People v. Lambier*, 5 Denio (N. Y.) 9. There is also dictum to the effect that in such cases accretions are subject to liens and mortgages. *Cobb v. Lavalle*, 89 Ill. 331. If the statute of limitations has run partially against an owner's right to recover land originally existing, it is held that his right to recover the newly formed land is liable to be barred within the same time. See *Bellefontaine Co. v. Niedringhaus*, 181 Ill. 426; and *Benne v. Miller*, 149 Mo. 228. See also *Schmidt v. Supply Co.* (N. J.), 184 Atl. 807.

CONSTITUTIONAL LAW.—INCOME TAX.—A stockholder of the Union Pacific Railroad Company brought a bill in equity to restrain the directors of that company from paying the income tax levied under the authority of an Act of Congress, October 3rd, 1913, alleging in general that the law was unconstitutional. The statute in question was passed by Congress pursuant to the Sixteenth Amendment, which is as follows: "The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several states, and without regard to any census or enumeration." It was contended that all income taxes must be precisely of the kind authorized by the technical terms of the Amendment, or else be subject to the rule of apportionment; that in effect the Amendment took a certain type of direct taxes and prevented the requirement for apportionment from operating upon them; that when the Amendment authorized a tax upon incomes "from whatever source derived," a classification of incomes is not permitted and an income law which excludes some persons or property does not fall within its terms and therefore such a law remains in the class of direct taxes. It was *held* that the con-